

E2: SUMMARY OF CONCLUSIONS

Purpose: To summarize the Conformance and Achievement conclusions recorded in the fieldwork files.

Note to the Assessor: The data summarized here can be presented in any preferred reporting format or media (Appendix F1 is one example). The Achievement / Conformance Gaps, Successful Internal Audit Practices, Enhancement Opportunities, and Maturity Assessment Results recorded here should be traceable back to the related fieldwork results. These items should be identified in the Assessor Notes field for the relevant Principle, Standard, or requirement.

Type of Element	Fieldwork Template	Element of the Standards	Conclusion	Successful Internal Audit Practices	Achievement / Conformance Gaps	Enhancement Opportunities	Maturity Assessment Results
Overall		Overall Quality Conclusion					
Maturity		Overall Maturity Conclusion					
Domain	D1	Purpose of Internal Auditing					
Principle	D2	Principle 1 Demonstrate Integrity					
Standard	D2	Standard 1.1 Honesty and Professional Courage					
Standard	D2	Standard 1.2 Organization's Ethical Expectations					
Standard	D2	Standard 1.3 Legal and Ethical Behavior					
Principle	D2	Principle 2 Maintain Objectivity					
Standard	D2	Standard 2.1 Individual Objectivity					
Standard	D2	Standard 2.2 Safeguarding Objectivity					
Standard	D2	Standard 2.3 Disclosing Impairments to Objectivity					
Principle	D2	Principle 3 Demonstrate Competency					
Standard	D2	Standard 3.1 Competency					

Standard	D2	Standard 3.2 Continuing Professional Development				
Principle	D2	Principle 4 Exercise Due Professional Care				
Standard	D2	Standard 4.1 Conformance with the Global Internal Audit Standards				
Standard	D2	Standard 4.2 Due Professional Care				
Standard	D2	Standard 4.3 Professional Skepticism				
Principle	D2	Principle 5 Maintain Confidentiality				
Standard	D2	Standard 5.1 Use of Information				
Standard	D2	Standard 5.2 Protection of Information				
Principle	D3	Principle 6 Authorized by the Board				
Standard	D3	Standard 6.1 Internal Audit Mandate				
Standard	D3	Standard 6.2 Internal Audit Charter				
Standard	D3	Standard 6.3 Board and Senior Management Support				
Principle	D3	Principle 7 Positioned Independently				
Standard	D3	Standard 7.1 Organizational Independence				
Standard	D3	Standard 7.2 Chief Audit Executive / Head of Internal Audit Qualifications				
Principle	D3	Principle 8 Overseen by the Board				
Standard	D3	Standard 8.1 Board Interaction				
Standard	D3	Standard 8.2 Resources				
Standard	D3	Standard 8.3 Quality				
Standard	D3	Standard 8.4 External Quality Assessment				
Principle	D4	Principle 9 Plan Strategically				

Standard	D4	Standard 9.1 Understanding Governance, Risk Management, and Control Processes				
Standard	D4	Standard 9.2 Internal Audit Strategy				
Standard	D4	Standard 9.3 Methodologies				
Standard	D4	Standard 9.4 Internal Audit Plan				
Standard	D4	Standard 9.5 Coordination and Reliance				
Principle	D4	Principle 10 Manage Resources				
Standard	D4	Standard 10.1 Financial Resource Management				
Standard	D4	Standard 10.2 Human Resources Management				
Standard	D4	Standard 10.3 Technological Resources				
Principle	D4	Principle 11 Communicate Effectively				
Standard	D4	Standard 11.1 Building Relationships and Communicating with Stakeholders				
Standard	D4	Standard 11.2 Effective Communication				
Standard	D4	Standard 11.3 Communicating Results				
Standard	D4	Standard 11.4 Errors and Omissions				
Standard	D4	Standard 11.5 Communicating the Acceptance of Risks				
Principle	D4	Principle 12 Enhance Quality				
Standard	D4	Standard 12.1 Internal Quality Assessment				
Standard	D4	Standard 12.2 Performance Measurement				
Standard	D4	Standard 12.3 Oversee and Improve Engagement Performance				
Principle	D5-D6	Principle 13 Plan Engagements Effectively				

Standard	D5-D6	Standard 13.1 Engagement Communication					
Standard	D5-D6	Standard 13.2 Engagement Risk Assessment					
Standard	D5-D6	Standard 13.3 Engagement Objectives and Scope					
Standard	D5-D6	Standard 13.4 Evaluation Criteria					
Standard	D5-D6	Standard 13.5 Engagement Resources					
Standard	D5-D6	Standard 13.6 Work Program					
Principle	D5-D6	Principle 14 Conduct Engagement Work					
Standard	D5-D6	Standard 14.1 Gathering Information for Analyses and Evaluation					
Standard	D5-D6	Standard 14.2 Analyses and Potential Engagement Findings					
Standard	D5-D6	Standard 14.3 Evaluation of Findings					
Standard	D5-D6	Standard 14.4 Recommendations and Action Plans					
Standard	D5-D6	Standard 14.5 Engagement Conclusions					
Standard	D5-D6	Standard 14.6 Engagement Documentation					
Principle	D5-D6	Principle 15 Communicate Engagement Results and Monitor Action Plans					
Standard	D5-D6	Standard 15.1 Final Engagement Communication					
Standard	D5-D6	Standard 15.2 Confirming the Implementation of Recommendations or Action Plans					

Conclusion on Compliance with Laws and Regulations

Relevant Law and Regulation	Fieldwork Template	Successful Internal Audit Practices	Achievement / Compliance Gaps	Enhancement Opportunities
	D7			

Source: 2024 IIA Quality Assessment Manual

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